VANGUARD DIE & MACHINE

2070 McMyler St. N.W. • Warren, Ohio 44485 • (216) 394-4170 • Fax (216) 395-3505

OCTOBER 11,2005

DEAR SIR:

ENCLOSED IS A LETTER OF CONFIRMATION OF THE HARDSHIP VANGUARD DIE & MACHINE INC WOULD INCUR IF THE MONIES OWED ARE NOT PAID BY THE DELPHI GROUP. WE HAVE BLANKET CONTRACTS WITH DELPHI AND SHIPPED THE PRODUCTS IN GOOD FAITH THAT THE CONTRACTS WOULD BE HONORED. PLEASE CONSIDER OUR CIRCUMSTANCES AND APPROVE PAYMENT. OUR DUNS NUMBER IS #11-928-8108. THE CASE O5-44481.

YOURS TRULY.

MARGARET WERDEN, PRESIDENT VANGUARD DIE & MACHINE INC.

